

Federal Amounts Transferred From Your Spouse or Common-Law Partner

Complete this schedule to **claim** a transfer of the unused amount from your spouse or common-law partner's age amount, amount for children born in 1990 or later, pension income amount, disability amount, and tuition, education, and textbook amounts.

If your spouse or common-law partner is not filing a return, use the amounts that he or she would enter on his or her return, schedules, and worksheet if filing a return. Attach his or her information slips but **do not attach** the return or schedules.

Attach a copy of this schedule to your return. See line 326 in the guide for more information.

Age amount (if your spouse or common-law partner was age 65 or older in 2007):

If his or her net income is \$30,936 or less, enter \$5,177; otherwise enter his or her amount for line 301. 353 1

Amount for children born in 1990 or later:

Enter his or her amount for line 367. 361+ 2

Pension income amount:

Enter his or her amount for line 314. (maximum \$2,000) 355+ 3

Disability amount:

Enter his or her claim for the disability amount (see line 316 in the guide). 357+ 4

Tuition, education, and textbook amounts:

Enter the federal amount designated in your name on his or her Form T2202, T2202A, TL11A, or TL11C. 360+ 5

Add lines 1 to 5. = 6

His or her taxable income (line 260 of his or her return) 7

Enter the total of lines 300, 308, 310, 312, 363, 364, 365, and 313 of his or her Schedule 1, plus line 17 of his or her Schedule 11. 8

His or her adjusted taxable income: line 7 minus line 8 (if negative, enter "0") 351= 9

Amounts transferred from your spouse or common-law partner: line 6 minus line 9 (if negative, enter "0") 10
Enter this amount on line 326 of your Schedule 1. =

Details of Dependant

See the guide to find out if you can claim an amount on lines 305, 306, 315, and/or 331 of Schedule 1. To calculate the amount you claim on line 306 or 315, complete the applicable chart on the *Federal Worksheet* which you will find in the forms book.

To calculate the amount for line 331, read the instructions for line 331 in the guide. For each dependant claimed on lines 305, 306, 315, and/or 331, provide the details requested below. **Attach a copy of this schedule to your return.**

Line 305 – Amount for an eligible dependant

If your marital status changed in 2007, give the date of the change. Month Day

(Do not forget to check the box on page 1 of your return to indicate your marital status.)

Last name	Date of birth			Relationship to you	Net income in 2007	Nature of the infirmity (if it applies)	Amount of claim	
First name	Year	Month	Day					
Address								

Lines 306, 315, and/or 331 – Attach a separate sheet of paper if you need more space.

Last name	Year of birth	Relationship to you	Net income in 2007	Nature of the infirmity (if it applies)	Line claimed	Amount of claim	
First name							
Address							

Last name	Year of birth	Relationship to you	Net income in 2007	Nature of the infirmity (if it applies)	Line claimed	Amount of claim	
First name							
Address							